

May 11, 2011

Via Electronic Submission through "Electronic Comment Filing System (ECFS)"

Attention:

Ms. Marlene H. Dortch,
Office of the Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Subject: Liquid Assets INC dba Splash Telecom.
FCC Prepaid Calling Card PIU Certification for the First Quarter 2011
WC Docket No. 05-68

Dear Ms. Dortch:

Pursuant to Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)), please find enclosed Liquid Assets Inc dba: Splash Telecom's, FCC Prepaid Calling Card PIU Certification for the computed quarter mentioned above. If you have any questions, please feel free to contact me either by telephone or email.

Best Regards,
Neeraj Nagarajan
Liquid Assets Inc dba: Splash Telecom.
Dewan Plaza Suite 303
Tamuning, GU 96913
Tel: 1(855)USPLASH
Email: legal@splashtelecom.net

**FCC Prepaid Calling Card PIU Certification for the First Quarter 2011 Pursuant to
Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)) WC Docket No. 05-68**

Name of company covered by certification: **Liquid Assets Inc. dba: Splash Telecom.**
Name of signatory: **Neeraj Nagarajan**
Title of signatory: **Vice-President**

I, Neeraj Nagarajan, vice-president of Liquid Assets Inc dba: Splash Telecom. (herein referred to as "the company"), hereby certify, in compliance with Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)) that the Company has complied with the prepaid calling card Percentage of Interstate Usage reporting requirements contained in Section 64.5001(a) of the Commission's rules, 47 C.F.R. § 64.5001(a). The Company is making the required Universal Service Fund contribution based on the information reported below to the company's transport providers when applicable.

1. The percentage of intrastate, interstate and international calling card minutes for the above stated quarter were as follows:

Intrastate: 1.79%

Interstate: 10.53%

International: 87.68%

2. The percentage of total prepaid calling card service revenue (excluding revenue from prepaid calling cards sold by, to, or pursuant to contract with the Department of Defense (DoD) or a DoD entity) attributable to interstate and international calls for above stated quarter was: 0.00%

Signed : Neeraj Nagarajan [May 11, 2011]

Neeraj Nagarajan – Vice-President
Liquid Assets Inc dba: Splash Telecom.
Dewan Plaza Suite 303
Tamuning, GU 96913